

**Amendment No. 1 to SB0940**

**Yager  
Signature of Sponsor**

**AMEND Senate Bill No. 940**

**House Bill No. 791\***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-5-1004, is amended by deleting subdivision (3) and substituting instead the following:

(3) "Forest land" means land constituting a forest unit engaged in the growing of trees under a sound program of sustained yield management that is at least fifteen (15) acres and that has tree growth in such quantity and quality and so managed as to constitute a forest;

SECTION 2. Tennessee Code Annotated, Section 67-5-1006, is amended by deleting subsections (d) and (e) and substituting instead the following:

(d) Any person aggrieved by the denial of an application for the classification of land as forest land has the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the actions of assessors of property or boards of equalization.

SECTION 3. This act shall take effect upon becoming a law and shall apply to the tax year beginning January 1, 2017, the public welfare requiring it.